## 63J-1-411. Internal service funds -- End of fiscal year -- Unused authority for capital acquisition.

- (1) An internal service fund agency's authority to acquire capital assets under Subsection 63J-1-410(8)(a) shall lapse if the acquisition of the capital asset does not occur in the fiscal year in which the authorization is included in the appropriations act, unless the Legislature identifies the authority to acquire the capital asset as nonlapsing authority:
- (a) for a specific one-time project and a limited period of time in the Legislature's initial appropriation to the agency; or
  - (b) in a supplemental appropriation in accordance with Subsection (2).
- (2) (a) An internal service fund agency's authority to acquire capital assets may be retained as nonlapsing authorization if the internal service fund agency includes a one-time project's list as part of the budget request that it submits to the governor and the Legislature at the annual general session of the Legislature immediately before the end of the fiscal year in which the agency may have unused capital acquisition authority.
  - (b) The governor:
- (i) may approve some or all of the items from an agency's one-time project's list; and
- (ii) shall identify and prioritize any approved one-time projects in the budget that the governor submits to the Legislature.
  - (c) The Legislature:
- (i) may approve some or all of the specific items from an agency's one-time project's list as an approved capital acquisition for an agency's appropriation balance;
- (ii) shall identify any authorized one-time projects in the appropriate line item appropriation; and
  - (iii) may prioritize one-time projects in intent language.
- (3) An internal service fund agency shall submit a status report of outstanding nonlapsing authority to acquire capital assets and associated one-time projects to the Governor's Office of Management and Budget and the Legislative Fiscal Analyst's Office with the proposed budget submitted by the governor as provided under Section 63J-1-201.

Amended by Chapter 310, 2013 General Session